

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
OTHER RECEIPTS

Other Receipts are receipts that are not classified in any other sections of this manual. Examples include receipts from loan principal repayments or from sale of bonds.

The first digit of the six digit Other Receipts code is coded a five (5). The next two digits are used to identify the source/type of other receipt. The last three digits may be used by the department when greater detail is required.

Questions concerning material contained in this section should be directed to the Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385, CALNET 454-0385 or by e-mail at fscuhotline@dof.ca.gov.

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
OTHER RECEIPTS

CODE STRUCTURE DESIGN

Level #1

X



Receipt Type

Level #2

XX



Source/Type of Other Receipts

Levels # 3 & 4

XXX



Optional

5 = Other Receipt

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
OTHER RECEIPTS

<u>Code Number</u>	<u>Title and Description</u>
5XXXXX	<u>Other Receipts</u> -- Miscellaneous receipts not classified elsewhere.
510XXX	<u>Receipts from Local Government</u> -- This account shows the amount received from local governments other than receipts accounted as reimbursements, operating income, revenue, or loan repayments.
520XXX	<u>Proceeds from Sale of Bonds and Notes</u> -- This account includes proceeds from the sale of bonds and notes.
5210XX	Premiums from Sales of Bonds and Notes
530XXX	<u>Loan Repayments</u> -- This account shows the amount of principal only repaid to the State when initially disbursed as an expenditure. Any other components associated with the loan, such as interest or late payment fees, would be reflected as operating revenue or revenue.
550XXX	Loan Proceeds from the Pooled Money Investment Account.
570XXX	Refunds to Reverted Appropriations (CALSTARS Internal Use only)
580XXX	Abatement Remittances to SCO - (See next page for details)
590XXX	<u>Not Otherwise Classified</u> -- Includes other receipts not previously specified.
5999XX	Pending new receipts.

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
OTHER RECEIPTS

The following abatement receipt codes are to be used to identify the types of abatements in CALSTARS. Departments will not use these abatement codes on the State Controller's Office remittance advices.

580XXX*	<u>Abatement Remittances to SCO</u> -- This account shows the amounts received as abated costs from all sources.
580100	<u>Refunds of Salary Overpayment</u> -- This account shows refunds of overpayments of salaries.
580200	<u>Rebates from Vendors</u> -- This account shows rebates from vendors or this parties for defective merchandise, return of merchandise, return of empty containers, promotional purposes (e.g. incentives to purchase products or services), or other reasons.
580300	<u>Jury Duty and Witness Fees</u> -- This account shows fees received from employees or from courts for jury duty and expert witness testimony.
580350	Repayments from Employee Organizations
580400	<u>Property Damage or Loss Recoveries</u> -- This account shows the recovery for property damage or other losses.
580500	<u>Sales Tax Collected</u> -- This account shows the sales tax collected by an agency which is supported by a legislative appropriation specific in amount (See SAM Section 8725 for accounting instructions).
580600	<u>Sale of Items to be Replaced</u> -- This account shows receipts from the sale of items to be replaced.
580700	<u>Merit Award Payments</u> -- Merit award payments received from another agency or fund.
580800	<u>Employee Payments for Use of State Resources</u> -- This account shows the recovery of amounts from employees for use of state resources (e.g. employee use of state telephone).
580900	<u>Airline Compensation for Denied Boarding</u> -- This account shows recoveries for employees denied flight boarding by airline

* Summary level code only. Not to be used for departmental fiscal input purposes.

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
OTHER RECEIPTS

companies. Such payments are to be credited to the travel expense allotment.

580990

Other Abatements -- This account includes abatements not classified above. Departments must obtain approval from the Department of Finance, Fiscal Systems and Consulting Unit, before using this account.